

EXHIBIT “1”

Tom McGowan

From: Larson, Kari M. (TAX) <Kari.M.Larson@usdoj.gov>
Sent: Thursday, August 12, 2021 5:11 PM
To: Tom McGowan
Cc: Mahon, James; Bednar, Philip L (TAX); Gadelhak, Ali (TAX); Lesser, Samantha (SaLesser@beckerlawyers.com); Jones, Samuel P. (TAX)
Subject: RE: Activity in Case 1:18-cv-04061-ILG-PK United States of America v. Lax et al Order

L Setting aside question 2 below, do you consider questions 1 and 3 to be overbroad, absolute statements? If so, what modifications could be made so that your firm would be willing to attest to those statements?

From: Tom McGowan <TomM@meltzerlippe.com>
Sent: Thursday, August 12, 2021 2:53 PM
To: Larson, Kari M. (TAX) <Kari.M.Larson@tax.USDOJ.gov>
Cc: Mahon, James <JMahon@beckerlawyers.com>; Bednar, Philip L (TAX) <Philip.L.Bednar@tax.USDOJ.gov>; Gadelhak, Ali (TAX) <Ali.Gadelhak@tax.USDOJ.gov>; Lesser, Samantha (SaLesser@beckerlawyers.com) <SaLesser@beckerlawyers.com>; Jones, Samuel P. (TAX) <Samuel.P.Jones@tax.USDOJ.gov>
Subject: RE: Activity in Case 1:18-cv-04061-ILG-PK United States of America v. Lax et al Order

If a motion to compel is filed, it will be met with a cross-motion for a protective order. If necessary, we would also pursue our rights in front of Judge Glasser since, as you are well aware, my firm has already wasted in excess of \$40,000 in billable time producing documents per your prior subpoena. Please let me know what are all of the statements you would want in a declaration and I will see if anyone here could sign such a declaration. My concern, of course, is that any overbroad, absolute statements may be impossible for anyone to declare is factual since it may potentially involve what other persons no longer with MLG may have done or not done which may not be known or may not be recalled by anyone here.

— From: Larson, Kari M. (TAX) <Kari.M.Larson@usdoj.gov>
— Sent: Thursday, August 12, 2021 2:37 PM
To: Tom McGowan <TomM@meltzerlippe.com>
Cc: Mahon, James <JMahon@beckerlawyers.com>; Bednar, Philip L (TAX) <Philip.L.Bednar@usdoj.gov>; Gadelhak, Ali (TAX) <Ali.Gadelhak@usdoj.gov>; Lesser, Samantha (SaLesser@beckerlawyers.com) <SaLesser@beckerlawyers.com>; Jones, Samuel P. (TAX) <Samuel.P.Jones@usdoj.gov>
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E It might be possible to avoid the deposition if Meltzer Lippe is willing to provide a declaration regarding certain topics. For example, here are the types of statements that we would want to see in the declaration. We would still need to file the motion to compel, but if Meltzer Lippe has an interest in providing a declaration in lieu of the deposition, we could ask the court to hold briefing in abeyance.

- I**
1. Meltzer Lippe represented Chaim Lax, and later his estate and executors in connection with IRS audits of Chaim Lax, his estate, and some of the entities he owned or had an interest in.
 2. During the course of Meltzer Lippe's representation, Zlaty Schwartz did not ask Meltzer Lippe for information regarding any IRS audits of Chaim Lax, his estate, or any of the entities he owned or had an interest in.

3. Meltzer Lippe would have provided information to Zlaty Schwartz regarding any of these IRS audits had she requested it in her capacity as executor.

From: Tom McGowan <TomM@meltzerlippe.com>
Sent: Thursday, August 12, 2021 8:48 AM
To: Larson, Kari M. (TAX) <Kari.M.Larson@tax.USDOJ.gov>
Cc: Mahon, James <JMahon@beckerlawyers.com>; Bednar, Philip L (TAX) <Philip.L.Bednar@tax.USDOJ.gov>; Gadelhak, Ali (TAX) <Ali.Gadelhak@tax.USDOJ.gov>; Lesser, Samantha (SaLesser@beckerlawyers.com) <SaLesser@beckerlawyers.com>; Jones, Samuel P. (TAX) <Samuel.P.Jones@tax.USDOJ.gov>
Subject: RE: Activity in Case 1:18-cv-04061-ILG-PK United States of America v. Lax et al Order

What declaration?

From: Larson, Kari M. (TAX) <Kari.M.Larson@usdoj.gov>
Sent: Wednesday, August 11, 2021 6:41 PM
To: Tom McGowan <TomM@meltzerlippe.com>
Cc: Mahon, James <JMahon@beckerlawyers.com>; Bednar, Philip L (TAX) <Philip.L.Bednar@usdoj.gov>; Gadelhak, Ali (TAX) <Ali.Gadelhak@usdoj.gov>; Lesser, Samantha (SaLesser@beckerlawyers.com) <SaLesser@beckerlawyers.com>; Jones, Samuel P. (TAX) <Samuel.P.Jones@usdoj.gov>
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Tom,

I haven't heard from you since my July 26th email. We have a status conference this Friday, will you be participating?

We now have authorization to move to compel Melter Lippe's compliance with our 30(b)(6) subpoena. We can pursue that route or, if the firm is amenable to providing a declaration, we are open to that idea as well. Let me know if/when you are available to talk tomorrow.

Best,

Kari

Kari M. Larson

Senior Litigation Counsel
Office of the Assistant Attorney General
U.S. Department of Justice, Tax Division
PO Box 683, Ben Franklin Station
Washington, DC 20044-0683
Direct Dial: 202-616-3822
Mobile: 202-532-3728
Fax: 202-307-0054
E-mail: Kari.M.Larson@usdoj.gov

From: Larson, Kari M. (TAX)
Sent: Monday, July 26, 2021 10:26 AM
To: Tom McGowan <TomM@meltzerlippe.com>
Cc: Mahon, James <JMahon@beckerlawyers.com>; Bednar, Philip L (TAX) <Philip.L.Bednar@tax.USDOJ.gov>; Gadelhak, Ali (TAX) <Ali.Gadelhak@tax.USDOJ.gov>; Lesser, Samantha (SaLesser@beckerlawyers.com) <SaLesser@beckerlawyers.com>